



2005 SENATE BILL 94

March 2, 2005 – Introduced by Senators REYNOLDS, DARLING, GROTHMAN, KEDZIE, LASSA, OLSEN, ROESSLER and STEPP, cosponsored by Representatives NASS, BIES, CULLEN, FREESE, GRONEMUS, GUNDERSON, HAHN, HINES, KRAWCZYK, MUSSER, PETROWSKI, PRIDEMORE and VOS. Referred to Committee on Job Creation, Economic Development and Consumer Affairs.

1 **AN ACT to amend** 70.85 (8) of the statutes; **relating to:** the filing fee for a review
2 of property tax assessments by the Department of Revenue.

Analysis by the Legislative Reference Bureau

Under current law, a property owner may file a complaint with the Department of Revenue (DOR) alleging that the assessed value of his or her property is radically out of proportion to the general level of property tax assessments in the taxation district where the property is located. The property owner must submit a nonrefundable \$100 filing fee with the complaint. Under this bill, the \$100 filing fee is returned to the property owner if DOR changes the assessment of his or her property based on a review of the property owner's complaint.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 70.85 (8) of the statutes is amended to read:
4 70.85 (8) COSTS. If the department of revenue determines that no change in the
5 assessment of the property is required, the costs related to the department's
6 determination shall be paid by the department. If the department of revenue

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1 changes the property assessment, costs related to the department's determination
2 that the assessment of that property should be changed, but not more than \$300,
3 shall be paid by the taxation district and shall be credited to the appropriation under
4 s. 20.566 (2) (h) and the department shall return to the taxpayer, from the
5 appropriation under s. 20.566 (2) (h), the amount of the fee paid under sub. (3). Past
6 due accounts for costs shall be certified by the department of revenue on or before the
7 4th Monday of August of each year and included in the next apportionment of state
8 special charges to local units of government.

9 **SECTION 2. Initial applicability.**

10 (1) This act first applies to property tax assessments as of January 1, 2005.

11 (END)